

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF NORTH CAROLINA

UNITED STATES OF AMERICA,)	
)	Case No. 1:22-cv-1141
Plaintiff,)	
)	
v.)	
)	
ANDREW S. COCKMAN and)	
TONYA M. COCKMAN,)	
)	
Defendants.)	
_____)	

COMPLAINT

The United States of America, at the request of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of Treasury, and at the direction of the Attorney General of the United States, brings this action to collect the unpaid federal income taxes, including statutory additions, owed by the Defendants Andrew S. Cockman and Tonya M. Cockman.

1. This Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1331, 1340, and 1345 and 26 U.S.C. §§ 7402(a).

2. Venue is proper in this Court by virtue of 28 U.S.C. §§ 1391(b) and 1396. Defendants Andrew S. Cockman and Tonya M. Cockman reside in Guilford County, North Carolina, within the jurisdiction of this Court.

PARTIES

3. Plaintiff is the United States of America.

4. Defendants Andrew S. Cockman and Tonya M. Cockman (“the Cockmans”), husband and wife, reside at 803 Hood Place, Greensboro, North Carolina 27408 in Guilford County, North Carolina. The Cockmans are named as defendants because they are the taxpayers against whom the federal income tax liabilities at issue were assessed.

**COUNT I:
REDUCE TAX ASSESSMENTS OF THE COCKMANS TO JUDGMENT**

5. The allegations contained in paragraphs 1 through 4 are restated as if set forth in full herein.

6. On December 3, 2012, a delegate of the Secretary of Treasury properly and timely made income tax assessments jointly against the Cockmans for the 2011 taxable year in the amount of \$264,669 plus statutory additions for penalties and interest.

7. Penalties and interest have accrued according to law on the unpaid balance of assessments set forth in Paragraph 6 and will continue to accrue until paid in full.

8. Proper notice and demand for payment of the assessment was given to the Cockmans in accordance with 26 U.S.C. § 6303, but the defendants have neglected or refused to make full payment of those assessments to the United States.

9. As of December 12, 2022, with respect to the assessments described in Paragraph 6, the Cockmans are indebted to the United States in the amount of \$183,758.73 for federal income taxes, penalties, and interest, plus statutory additions accruing after that date as provided by law.

WHEREFORE, the United States respectfully requests that this Court:

A. Enter judgment in favor of the United States and against Defendants Andrew S. Cockman and Tonya M. Cockman with respect to the unpaid federal income tax liabilities for tax year 2011 in the amount of \$183,758.73 as of December 12, 2022, plus statutory interest and other additions to tax accruing thereafter according to law until paid in full;

B. Award the United States its costs incurred in prosecuting this action; and

C. Such other and further relief as the Court deems just and proper.

(Signatures on next page)

DATED: December 29, 2022.

Respectfully submitted,

DAVID A. HUBBERT
Deputy Assistant Attorney General

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